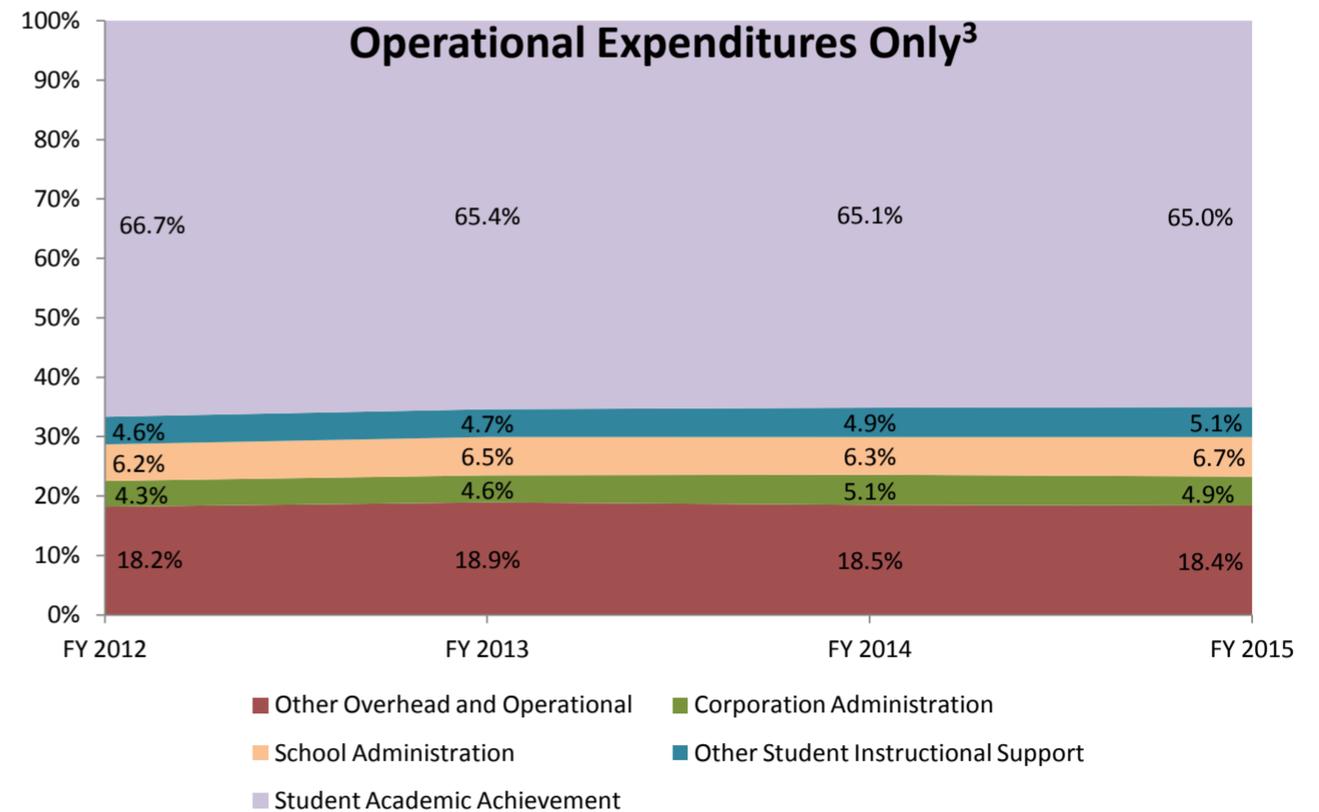
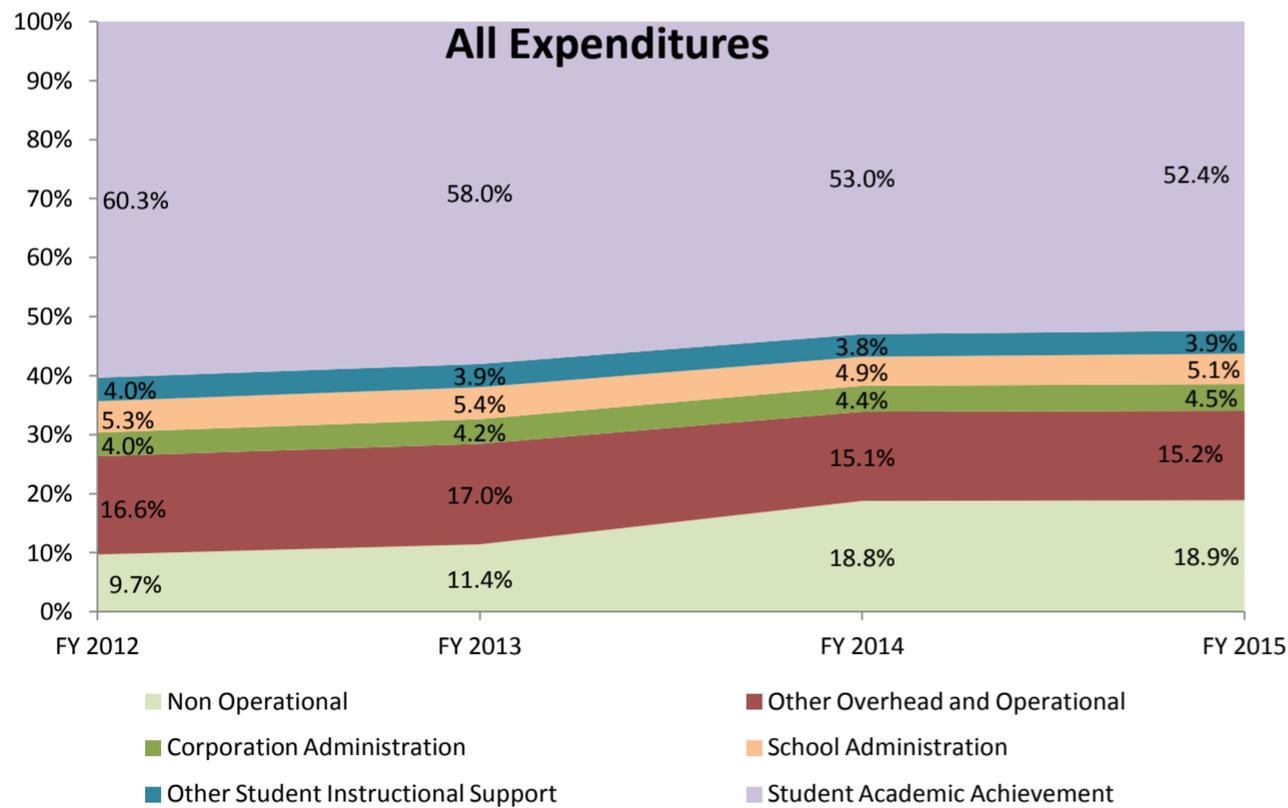


**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Fort Wayne Community Schools (235)**

Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total										
Student Academic Achievement	\$204,376,949	61.3%	\$205,942,924	61.0%	\$189,471,479	60.3%	\$184,477,726	58.0%	\$191,117,065	53.0%	\$190,009,520	52.4%
Student Instructional Support	\$29,176,505	8.8%	\$31,432,914	9.3%	\$29,190,101	9.3%	\$29,729,065	9.4%	\$31,564,344	8.7%	\$32,862,730	9.1%
<b>Total</b>	<b>\$233,553,453</b>	<b>70.1%</b>	<b>\$237,375,838</b>	<b>70.4%</b>	<b>\$218,661,580</b>	<b>69.6%</b>	<b>\$214,206,791</b>	<b>67.4%</b>	<b>\$222,681,409</b>	<b>61.7%</b>	<b>\$222,872,250</b>	<b>61.4%</b>

Non Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$63,335,567	19.0%	\$66,356,734	19.7%	\$64,828,187	20.6%	\$67,401,879	21.2%	\$70,359,898	19.5%	\$71,446,402	19.7%
Non Operational	\$36,491,075	10.9%	\$33,666,159	10.0%	\$30,466,337	9.7%	\$36,317,023	11.4%	\$67,756,341	18.8%	\$68,556,865	18.9%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$99,826,643</b>	<b>29.9%</b>	<b>\$100,022,893</b>	<b>29.6%</b>	<b>\$95,294,524</b>	<b>30.4%</b>	<b>\$103,718,902</b>	<b>32.6%</b>	<b>\$138,116,239</b>	<b>38.3%</b>	<b>\$140,003,267</b>	<b>38.6%</b>

<b>Grand Total</b>	<b>\$333,380,096</b>	<b>\$337,398,731</b>	<b>\$313,956,104</b>	<b>\$317,925,693</b>	<b>\$360,797,648</b>	<b>\$362,875,517</b>
--------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Fort Wayne Community Schools (235)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
<b>Student Academic Achievement</b>									
11025	Regular Programs	Non Special Education Preschool	\$258,989	\$2,220,386	\$2,056,747	\$2,515,422	871.2%	13.3%	22.3%
11050	Regular Programs	Full Day Kindergarten	\$981,584	\$7,497,980	\$6,951,626	\$6,502,742	562.5%	-13.3%	-6.5%
11100	Regular Programs	Elementary	\$46,107,845	\$62,823,088	\$65,761,290	\$64,993,260	41.0%	3.5%	-1.2%
11200	Regular Programs	Middle/Junior High	\$17,858,749	\$26,747,991	\$25,508,198	\$24,920,624	39.5%	-6.8%	-2.3%
11300	Regular Programs	High School	\$21,103,531	\$32,708,909	\$26,645,522	\$26,140,491	23.9%	-20.1%	-1.9%
11350	Regular Programs	High School - Academic Honors Diploma	\$155,096	\$55,882	\$0	\$0	NA	NA	NA
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$745,908	\$503,750	\$355,599	NA	-52.3%	-29.4%
11430	Regular Programs	Vocational Education - Distributive Education	\$128,054	\$188,862	\$70,996	\$72,805	-43.1%	-61.5%	2.5%
11440	Regular Programs	Vocational Education - Health Occupations	\$304,338	\$383,572	\$461,266	\$472,073	55.1%	23.1%	2.3%
11460	Regular Programs	Vocational Education - Occupational Home Economics	\$195,526	\$444,985	\$424,392	\$421,274	115.5%	-5.3%	-0.7%
11470	Regular Programs	Vocational Education - Business Education	\$208,437	\$318,766	\$85,561	\$65,968	-68.4%	-79.3%	-22.9%
11480	Regular Programs	Vocational Education - Industrial Education A	\$726,453	\$1,302,868	\$961,282	\$984,182	35.5%	-24.5%	2.4%
11510	Regular Programs	Vocational Education - Cooperative Education	\$326,785	\$674,616	\$486,773	\$493,094	50.9%	-26.9%	1.3%
11520	Regular Programs	Vocational Education - Area School Participation	\$3,538,113	\$3,779,606	\$3,366,155	\$3,587,158	1.4%	-5.1%	6.6%
11610	Regular Programs	Alternative Education Programs - Elementary	\$0	\$392,739	\$407,862	\$302,691	NA	-22.9%	-25.8%
11620	Regular Programs	Alternative Education Programs - Middle/Junior High School	\$0	\$501	\$0	\$0	NA	NA	NA
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$2,287,492	\$2,162,236	\$2,115,130	NA	-7.5%	-2.2%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$73,465	\$188,575	\$144,935	\$91,906	25.1%	-51.3%	-36.6%
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$382,740	\$0	\$0	\$0	NA	NA	NA
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$7,681,432	\$11,887,794	\$6,310,940	\$6,226,231	-18.9%	-47.6%	-1.3%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$1,274,530	\$2,368,419	\$1,828,410	\$1,837,092	44.1%	-22.4%	0.5%
12230	Special Programs	Mental Disabilities - Severe Mental Disabilities	\$2,282,447	\$3,056,718	\$3,033,311	\$3,171,826	39.0%	3.8%	4.6%
12310	Special Programs	Physical Impairment - Orthopedic Impairment	\$693,906	\$678,652	\$128,368	\$126,830	-81.7%	-81.3%	-1.2%
12320	Special Programs	Physical Impairment - Multiple Disabilities	\$80,709	\$97,814	\$209,740	\$220,669	173.4%	125.6%	5.2%
12330	Special Programs	Physical Impairment - Visual Impairment	\$144,300	\$73,223	\$176,416	\$195,890	35.8%	167.5%	11.0%
12340	Special Programs	Physical Impairment - Hearing Impairment	\$529,467	\$789,835	\$363,051	\$406,578	-23.2%	-48.5%	12.0%
12350	Special Programs	Physical Impairment - Homebound	\$486,535	\$639,447	\$501,022	\$461,643	-5.1%	-27.8%	-7.9%
12410	Special Programs	Emotional Disabilities - Full Time	\$608,977	\$1,237,941	\$2,382,833	\$2,332,786	283.1%	88.4%	-2.1%
12520	Special Programs	Culturally Different - Compensatory	\$1,241,240	\$3,637,856	\$4,486,780	\$5,142,430	314.3%	41.4%	14.6%
12610	Special Programs	Learning Disability	\$1,438,060	\$2,108,574	\$6,518,453	\$5,653,009	293.1%	168.1%	-13.3%
12710	Special Programs	Equal Opportunity At Risk	\$2,251,274	\$102,128	\$0	\$0	NA	NA	NA
12810	Special Programs	Special Education Preschool	\$1,401,305	\$1,875,714	\$1,930,277	\$1,976,523	41.0%	5.4%	2.4%
12900	Special Programs	Other Special Programs	\$1,983,729	\$2,181,593	\$3,402,827	\$4,687,598	136.3%	114.9%	37.8%
13100	Adult/Cont. Ed. Programs	Instruction	\$0	\$174,676	\$0	\$0	NA	NA	NA
13300	Adult/Cont. Ed. Programs	Occupational Programs	\$102,112	\$66,715	\$74,649	\$77,992	-23.6%	16.9%	4.5%
13600	Adult/Cont. Ed. Programs	Special Interest Programs	\$238,844	\$672,591	\$527,540	\$543,710	127.6%	-19.2%	3.1%
13900	Adult/Cont. Ed. Programs	Other Adult/Continuing Ed. Program	\$2,530,241	\$2,157,491	\$2,027,278	\$2,080,874	-17.8%	-3.6%	2.6%
14100	Summer School Programs	Elementary	\$869,223	\$1,081,158	\$52,373	\$0	NA	NA	NA
14200	Summer School Programs	Middle/Junior High School	\$66,161	\$108,473	\$0	\$0	NA	NA	NA
14300	Summer School Programs	High School	\$91,788	\$31,499	\$144,344	\$92,462	0.7%	193.5%	-35.9%
16100	Remediation	Remediation Testing	\$1,249,979	\$3,394,986	\$2,232,075	\$1,808,333	44.7%	-46.7%	-19.0%
17100	Pay. to Other Gov. Units in State	Transfer Tuition	\$0	\$228	\$0	\$0	NA	NA	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$0	\$1,207,316	\$1,194,995	\$1,400,835	NA	16.0%	17.2%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$7,737,628	\$2,427,978	\$1,886,844	\$2,417,201	-68.8%	-0.4%	28.1%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$0	\$5,255,831	\$3,767,184	\$4,035,479	NA	-23.2%	7.1%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$635,006	\$324,488	\$374,893	\$166,914	-73.7%	-48.6%	-55.5%
22210	Instruction	Library/Media Services - Service Area Direction	\$57,071	\$152,078	\$129,475	\$134,743	136.1%	-11.4%	4.1%
22220	Instruction	Library/Media Services - School Library	\$1,859,802	\$2,621,289	\$2,122,038	\$1,882,915	1.2%	-28.2%	-11.3%
22230	Instruction	Library/Media Services - Audiovisual	\$153,408	\$142,456	\$58,924	\$205,942	34.2%	44.6%	249.5%
22240	Instruction	Library/Media Services - Educational Television	\$0	\$188,241	\$186,548	\$174,613	NA	-7.2%	-6.4%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$3,321,135	\$0	\$0	\$0	NA	NA	NA
22290	Instruction	Library/Media Services - Other Educational Media Services	\$280,012	\$388,201	\$251,354	\$296,031	5.7%	-23.7%	17.8%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$305,749	\$395,988	\$420,611	NA	37.6%	6.2%
22320	Instruction	Instruc. Related Tech. - Student Learning Centers	\$0	\$2,569,091	\$5,145,670	\$3,643,088	NA	41.8%	-29.2%

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Fort Wayne Community Schools (235)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
22360 Instruction	Instruc. Related Tech. - Network Support	\$2,045,893	\$180,823	\$0	\$0	NA	NA	NA
22400 Instruction	Academic Student Assessment	\$0	\$766,310	\$347,062	\$205,758	NA	-73.1%	-40.7%
22900 Instruction	Other Support Service - Instruct. Staff	\$0	\$355,090	\$363,713	\$387,065	NA	9.0%	6.4%
25520 Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$3,140,059	\$7,871,737	\$2,563,099	\$3,561,432	13.4%	-54.8%	39.0%
26497 NA	Teachers Retir. Fund - 07 Acct. Code	\$6,032,306	\$0	\$0	\$0	NA	NA	NA
<b>Student Academic Achievement Total</b>		<b>\$144,858,284</b>	<b>\$205,942,924</b>	<b>\$191,117,065</b>	<b>\$190,009,520</b>	<b>31.2%</b>	<b>-7.7%</b>	<b>-0.6%</b>
<b>Student Instructional Support</b>								
21110 Students	Attend. & Social Work Serv. - Service Area Direction	\$277,018	\$294,085	\$222,471	\$355,707	28.4%	21.0%	59.9%
21120 Students	Attend. & Social Work Serv. - Attendance Services	\$2,125	\$2,072	\$1,581	\$2,026	-4.7%	-2.2%	28.1%
21140 Students	Attend. & Social Work Serv. - Pupil Accounting	\$70,824	\$116,310	\$172,829	\$166,460	135.0%	43.1%	-3.7%
21190 Students	Attend. & Social Work Serv. - Other	\$1,038,082	\$1,964,756	\$1,493,344	\$1,566,584	50.9%	-20.3%	4.9%
21210 Students	Guidance Services - Service Area Direction	\$0	\$0	\$0	\$45,445	NA	NA	NA
21220 Students	Guidance Services - Counseling Services	\$3,295,906	\$4,915,571	\$4,360,289	\$4,608,873	39.8%	-6.2%	5.7%
21310 Students	Health Services - Service Area Direction	\$58,419	\$82,388	\$93,444	\$102,346	75.2%	24.2%	9.5%
21320 Students	Health Services - Medical Services	\$921	\$400	\$300	\$700	-24.0%	75.0%	133.3%
21340 Students	Health Services - Nurse Services	\$504,770	\$1,056,307	\$1,685,541	\$1,743,487	245.4%	65.1%	3.4%
21390 Students	Health Services - Other Health Services	\$30,281	\$43,244	\$34,169	\$45,504	50.3%	5.2%	33.2%
21410 Students	Psychological Services - Service Area Direction	\$104,052	\$175,264	\$135,085	\$142,351	36.8%	-18.8%	5.4%
21420 Students	Psychological Services - Psychological Testing	\$1,079,087	\$1,481,054	\$1,583,897	\$1,550,140	43.7%	4.7%	-2.1%
21520 Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$1,216,585	\$2,334,981	\$1,939,683	\$1,913,398	57.3%	-18.1%	-1.4%
21530 Students	Speech Path. & Audio. Serv. - Audiology Services	\$113,328	\$169,534	\$135,876	\$108,367	-4.4%	-36.1%	-20.2%
21620 Students	Occ. Therapy Related Services - Occ. Therapy Services	\$0	\$537,663	\$1,109,326	\$947,813	NA	76.3%	-14.6%
21720 Students	Physical Therapy Services - Physical Therapy Services	\$0	\$0	\$265,742	\$287,114	NA	NA	8.0%
21810 Students	Special Ed. Administration - Service Area Direction	\$216,612	\$266,671	\$285,447	\$387,897	79.1%	45.5%	35.9%
21990 Students	Other Support Services Students - Other Student Services	\$0	\$716,277	\$282,597	\$211,725	NA	-70.4%	-25.1%
24100 School Administration	Office of The Principal	\$11,262,905	\$17,276,337	\$17,762,725	\$18,676,794	65.8%	8.1%	5.1%
<b>Student Instructional Support Total</b>		<b>\$19,270,916</b>	<b>\$31,432,914</b>	<b>\$31,564,344</b>	<b>\$32,862,730</b>	<b>70.5%</b>	<b>4.5%</b>	<b>4.1%</b>
<b>Overhead and Operational</b>								
23110 General Administration	Board of Education - Service Area Direction	\$63,966	\$48,104	\$49,559	\$44,408	-30.6%	-7.7%	-10.4%
23120 General Administration	Board of Education - Service Area Assistants	\$5,597	\$3,696	\$2,397	\$3,437	-38.6%	-7.0%	43.4%
23150 General Administration	Board of Education - Legal Services	\$433,301	\$438,562	\$265,637	\$181,705	-58.1%	-58.6%	-31.6%
23160 General Administration	Board of Education - Promotion Expenses	\$9,332	\$3,723	\$6,623	\$30,732	229.3%	725.4%	364.0%
23190 General Administration	Board of Education - Other Governing Body Services	\$38,413	\$25,510	\$27,453	\$32,475	-15.5%	27.3%	18.3%
23210 General Administration	Executive Administration - Office of The Superintendent	\$680,080	\$1,001,442	\$969,633	\$1,072,980	57.8%	7.1%	10.7%
23220 General Administration	Executive Administration - Community Relations	\$124,162	\$76,369	\$4,112	\$48,959	-60.6%	-35.9%	1090.6%
23230 General Administration	Executive Administration - Staff Relations and Negotiations	\$143,761	\$234,381	\$236,374	\$202,647	41.0%	-13.5%	-14.3%
25110 Central Services	Fiscal Services - Office of The Business Manager	\$205,963	\$253,186	\$380,918	\$390,142	89.4%	54.1%	2.4%
25120 Central Services	Fiscal Services - Service Area Direction	\$120,572	\$201,087	\$206,627	\$209,256	73.6%	4.1%	1.3%
25130 Central Services	Fiscal Services - Budgeting	\$84,972	\$134,421	\$130,606	\$118,543	39.5%	-11.8%	-9.2%
25140 Central Services	Fiscal Services - Receiving and Disbursing Funds	\$81,811	\$57,421	\$20,077	(\$9,029)	-111.0%	-115.7%	-145.0%
25150 Central Services	Fiscal Services - Payroll Services	\$191,565	\$304,170	\$250,768	\$222,261	16.0%	-26.9%	-11.4%
25160 Central Services	Fiscal Services - Financial Accounting	\$173,862	\$300,365	\$328,581	\$357,973	105.9%	19.2%	8.9%
25170 Central Services	Fiscal Services - Internal Auditing	\$51,037	\$81,254	\$82,389	\$79,370	55.5%	-2.3%	-3.7%
25180 Central Services	Fiscal Services - Property Accounting	\$68,160	\$94,919	\$77,569	\$56,803	-16.7%	-40.2%	-26.8%
25191 Central Services	Fiscal Services - Other - Refund of Revenue	(\$445,684)	\$14,456	(\$310,563)	(\$795,081)	NA	-5600.1%	NA
25192 Central Services	Fiscal Services - Other - Petty Cash	\$610	\$460	\$61	\$285	-53.3%	-38.0%	368.1%
25195 Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$66,784	\$78,726	\$75,757	NA	13.4%	-3.8%
25210 Central Services	Purch., Warehous., & Dist. Serv. - Service Area Direc.	\$121,835	\$252,692	\$146,914	\$200,939	64.9%	-20.5%	36.8%
25220 Central Services	Purch., Warehous., & Dist. Serv. - Purchasing	\$1,227,850	\$281,871	\$249,496	\$233,367	-81.0%	-17.2%	-6.5%
25230 Central Services	Purch., Warehous., & Dist. Serv. - Warehousing & Dist.	\$345,508	\$727,974	\$1,479,774	\$1,346,514	289.7%	85.0%	-9.0%
25300 Central Services	Printing, Pub., and Duplicating Services	\$377,479	\$4,826	\$524,109	\$547,317	45.0%	11241.6%	4.4%

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Fort Wayne Community Schools (235)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
25400	Central Services	Planning, Research, Dev. and Evaluation	\$8,924	\$0	\$0	\$0	NA	NA	NA
25600	Central Services	Public Information Services	\$19,609	\$253,782	\$394,054	\$421,159	2047.8%	66.0%	6.9%
25710	Central Services	Personnel Services - Supervision of Personnel Services	\$63,685	\$199,649	\$190,840	\$205,241	222.3%	2.8%	7.5%
25720	Central Services	Personnel Services - Recruitment and Placement	\$518,072	\$623,354	\$634,797	\$622,522	20.2%	-0.1%	-1.9%
25730	Central Services	Personnel Services - Personnel Services	\$377,413	\$542,114	\$650,173	\$549,007	45.5%	1.3%	-15.6%
25750	Central Services	Personnel Services - Health Services	\$19,941	\$94,027	\$2,021,631	\$1,970,783	9783.0%	1996.0%	-2.5%
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$0	\$22,325	\$24,700	NA	NA	10.6%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$255,185	\$178,722	\$197,884	NA	-22.5%	10.7%
25820	Central Services	Admin. Tech. Services - Systems Analysis & Planning	\$0	\$278,837	\$156,869	\$157,764	NA	-43.4%	0.6%
25830	Central Services	Admin. Tech. Services - Systems Application Dev.	\$0	\$661,521	\$906,847	\$1,053,708	NA	59.3%	16.2%
25840	Central Services	Admin. Tech. Services - Systems Operations	\$0	\$2,524,941	\$2,740,248	\$2,623,189	NA	3.9%	-4.3%
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$1,224,757	\$1,128,858	\$1,216,652	NA	-0.7%	7.8%
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$1,138,425	\$1,183,835	\$1,270,057	NA	11.6%	7.3%
25870	Central Services	Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$216,612	\$6,578	\$6,267	NA	-97.1%	-4.7%
25890	Central Services	Other Technology Services	\$2,161,661	\$105,666	\$422,131	\$1,443,116	-33.2%	1265.7%	241.9%
25940	Central Services	Other Supp. Serv. Cent. Serv. - Settlements	\$16,112	\$0	\$0	\$0	NA	NA	NA
26100	Oper. & Maint. of Plant Serv.	Service Area Direction	\$7,460	(\$902)	\$8,043	\$8,396	12.5%	NA	4.4%
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$15,089,825	\$19,941,667	\$15,352,697	\$14,884,398	-1.4%	-25.4%	-3.1%
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$466,526	\$807,763	\$1,101,568	\$1,087,771	133.2%	34.7%	-1.3%
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$355,947	\$358,091	\$261,709	\$231,573	-34.9%	-35.3%	-11.5%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$14,824	\$0	\$0	\$0	NA	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$20,000	\$0	\$0	\$0	NA	NA	NA
26500	Oper. & Maint. of Plant Serv.	Vehicle Maintenance (not buses)	\$217,717	\$218,551	\$324,016	\$237,351	9.0%	8.6%	-26.7%
26600	Oper. & Maint. of Plant Serv.	Security Services	\$871,396	\$854,279	\$1,147,839	\$1,434,259	64.6%	67.9%	25.0%
26700	Oper. & Maint. of Plant Serv.	Insurance	\$1,214,478	\$959,234	\$1,372,879	\$1,520,739	25.2%	58.5%	10.8%
26800	Oper. & Maint. of Plant Serv.	Other Op. and Maintenance of Plant	\$94,481	\$69,954	\$36,292	\$36,596	-61.3%	-47.7%	0.8%
27010	Student Transportation	Service Area Direction	\$1,398,333	\$2,128,439	\$1,994,840	\$1,973,969	41.2%	-7.3%	-1.0%
27100	Student Transportation	Vehicle Operation	\$5,687,978	\$9,301,521	\$10,663,199	\$10,522,503	85.0%	13.1%	-1.3%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$2,819,067	\$4,156,431	\$4,253,378	\$4,015,494	42.4%	-3.4%	-5.6%
27400	Student Transportation	Purchase of School Buses	\$2,097,501	\$972,925	\$1,643,984	\$1,588,974	-24.2%	63.3%	-3.3%
27500	Student Transportation	Insurance on Buses	\$405,194	\$284,893	\$307,758	\$260,450	-35.7%	-8.6%	-15.4%
27600	Student Transportation	Insurance on Pupils	\$128,332	\$0	\$0	\$0	NA	NA	NA
27700	Student Transportation	Contracted Transportation Services	\$9,950	\$77,372	\$56,491	\$59,718	500.2%	-22.8%	5.7%
27900	Student Transportation	Other Student Transportation Services	\$757,950	\$597,114	\$241,206	\$260,260	-65.7%	-56.4%	7.9%
31100	Food Services Operations	Service Area Direction	\$506,328	\$798,942	\$903,570	\$885,550	74.9%	10.8%	-2.0%
31200	Food Services Operations	Food Preparation and Dispensing	\$4,318,525	\$6,203,588	\$7,857,597	\$8,005,842	85.4%	29.1%	1.9%
31300	Food Services Operations	Food Delivery	\$177,170	\$255,705	\$295,074	\$289,343	63.3%	13.2%	-1.9%
31400	Food Services Operations	Food Purchases	\$5,096,499	\$5,525,986	\$6,579,124	\$7,611,524	49.3%	37.7%	15.7%
31900	Food Services Operations	Other Food Services	\$36,367	\$118,639	\$112,884	\$117,880	224.1%	-0.6%	4.4%
<b>Overhead and Operational Total</b>			<b>\$49,081,418</b>	<b>\$66,356,734</b>	<b>\$70,359,898</b>	<b>\$71,446,402</b>	<b>45.6%</b>	<b>7.7%</b>	<b>1.5%</b>
<b>Non Operational</b>									
33100	Community Service Operations	Direction of Community Services	\$145,476	\$159,084	\$166,432	\$140,752	-3.2%	-11.5%	-15.4%
33400	Category not Specified	Athletic Coaches	\$635,032	\$767,592	\$1,397,734	\$1,434,723	125.9%	86.9%	2.6%
33910	Other Community Services	High School Band Uniforms	\$35,523	\$11,800	\$0	\$18,375	-48.3%	55.7%	NA
33990	Other Community Services	Other	\$168,674	\$201,011	\$362,104	\$341,901	102.7%	70.1%	-5.6%
40100	Category not Specified	Service Area Direction	\$122,879	\$186,299	\$185,479	\$196,615	60.0%	5.5%	6.0%
41000	Category not Specified	Land Acquisition and Development	\$649,342	\$75,265	\$333,622	\$281,227	-56.7%	273.6%	-15.7%
43000	Category not Specified	Professional Services	\$636,840	\$160,066	\$671,063	\$1,348,524	111.8%	742.5%	101.0%
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$14,588,997	\$11,101,358	\$40,547,926	\$39,005,859	167.4%	251.4%	-3.8%
45200	Building Acq., Const. and Impr.	Energy Savings Contracts	\$0	\$513,056	\$0	\$0	NA	NA	NA
45300	Building Acq., Const. and Impr.	Skilled Craft Employees	\$971,310	\$1,772,400	\$1,530,561	\$1,495,031	53.9%	-15.6%	-2.3%
45400	Building Acq., Const. and Impr.	Sports Facilities	\$126,640	\$275,178	\$96,415	\$49,528	-60.9%	-82.0%	-48.6%
45500	Building Acq., Const. and Impr.	Rent of Build., Facilities, and Equip.	\$537,905	\$642,088	\$425,447	\$377,102	-29.9%	-41.3%	-11.4%

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Fort Wayne Community Schools (235)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$1,612,577	\$1,034,736	\$696,852	\$1,086,406	-32.6%	5.0%	55.9%
49000 Category not Specified Other Facilities Acq. and Construction	\$0	\$566,526	\$207,008	\$0	NA	NA	NA
51100 Principal on Debt Bonds	\$1,205,000	\$1,820,000	\$5,800,000	\$4,135,000	243.2%	127.2%	-28.7%
51600 Principal on Debt Other DLGF Approved Debt	\$0	\$565,418	\$377,735	\$0	NA	NA	NA
52100 Interest on Debt Bonds	\$2,268,925	\$2,070,242	\$1,425,468	\$1,114,500	-50.9%	-46.2%	-21.8%
52200 Interest on Debt Temporary Loans	\$360,140	\$0	\$0	\$0	NA	NA	NA
53100 Lease Rental Buildings-Principal	\$7,884,744	\$6,010,000	\$7,175,000	\$8,350,000	5.9%	38.9%	16.4%
53150 Lease Rental Buildings-Interest	\$0	\$2,768,140	\$2,758,056	\$4,344,700	NA	57.0%	57.5%
54200 Advancements and Obligations Common School Fund - Principal	\$3,281,558	\$2,866,142	\$3,353,193	\$4,647,032	41.6%	62.1%	38.6%
54250 Advancements and Obligations Common School Fund - Interest	\$0	\$41,399	\$89,263	\$93,951	NA	126.9%	5.3%
59100 Other Debt Services Obligations Registrars Fee	\$0	\$29,852	\$144,483	\$86,140	NA	188.6%	-40.4%
60700 Category not Specified Scholarships	\$0	\$28,507	\$12,500	\$9,500	NA	-66.7%	-24.0%
<b>Non Operational Total</b>	<b>\$35,231,559</b>	<b>\$33,666,159</b>	<b>\$67,756,341</b>	<b>\$68,556,865</b>	<b>94.6%</b>	<b>103.6%</b>	<b>1.2%</b>
<b>Prorated by Fund</b>							
26491 NA PERF - Academic Achievement	\$2,096,902	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$371,024	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$1,235,491	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$110,024	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$8,206,155	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$1,380,988	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$1,792,536	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$154,340	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$527,182	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$85,867	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$270,405	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$21,262	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$47,639,440	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$8,055,757	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$10,915,781	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$973,194	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$57,264	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$11,953	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$39,936	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$696	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$991,722	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>	<b>\$84,937,919</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>